

INDIANA
MAGNETIC MEDIA FILING REQUIREMENTS
W-2 BOOK

(REVISED SEPTEMBER 5, 2007)

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

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ADMINISTRATIVE COMMENTS

NOTE: Indiana accepts the IRS 1220 format for W-2G's and 1099R's in the 1220 book available on our Web site located at www.in.gov/dor .

Indiana Accepts W-2's, W-2G's and 1099R's on magnetic media. We prefer these reports on diskette or CD's. We also accept 3480 or 3490 cartridges (E).

NOTE: Corporations may file W-2's electronically through **INTax** at www.intax.in.gov.

EXCEPTION: There is currently a size limitation for filing via INTax. Taxpayers or providers that filed previously via cartridge, mainly because of volumes cannot file W-2's through INTax.

NOTE: Last year the RS record was revised to include the employer TID location. The TID location has been inserted at position 341. Fields following the location numbering layout have been adjusted accordingly.

Record Changes

- A new **optional** Code RV State Total Record has been added. The Code RV Record is free-form space to be defined by the State unemployment agencies or territorial jurisdictions.
- A new field, Software Vendor Code, has been added to the Code RA Record (positions 20-23). This field is a numeric four-position code that is assigned by the National Association of Computerized Tax Processors (NACTP) and is used to identify the vendor of the software that was used to generate EFW2 wage file.
- The Civil Status field has been removed in the Code RO Record (position 265) and has been replaced with a blank field.

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

INTRODUCTION:

This document provides the specifications for filing magnetic media with the Indiana Department of Revenue for State and County taxes withheld from Indiana residents.

Indiana follows the guidelines established by the Social Security Administration for filing W-2 information using the EFW2 format. **Only the RS and RV records are unique to Indiana.**

However, if after reviewing this material you still have unanswered questions regarding the magnetic filing of W-2 reports, please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to IDORB2BSupport@dor.IN.gov, or you may write to the following address:

MAGNETIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204-2253

The Indiana Department of Revenue accepts reports on 3 1/2 diskettes or CD's. Either may be 'zipped' for your convenience. We also accept 3480/3490E cartridges and they may be compressed if convenient. **Note - the Indiana Department of Revenue no longer accepts media filed on reel tapes.** If you currently file magnetic media with the Federal Government, we ask you to file magnetic media with the State. Indiana uses the same format for filing W-2 information as is used to file your Federal report, but uses the Indiana "RS" Record (State Information) rather than the generic RS record in the Federal format. Revenue does not process test tapes. We do not return magnetic media or notify when tapes have been processed.

Duplicate copies of the WH-3 reconciliation report must accompany all reporting in the same package with the W-2's.

February 28th or 29th of the current year is the filing deadline for the previous years reporting. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

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FILING REQUIREMENTS FOR MAGNETIC MEDIA REPORTS:

If magnetic media cannot be processed it will be returned to the submitter who will be given four-teen (14) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S

File Name: W2REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes

EXTERNAL LABEL FOR CARTRIDGES – 3480 or 3490 (E)

State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Record Length: 512
Block Size: 23040 (45 Logical records per block)

Note: Cartridges should be unlabeled.
Multiple-cartridge files are not accepted.

MAILING ADDRESS:

Completed packets containing the WH-3 Annual Reconciliation Form in duplicate and properly labeled magnetic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing magnetic media.)

INDIANA DEPARTMENT OF REVENUE
ATTN: MAGNETIC FILING COORDINATOR
P.O. BOX 6108
INDIANANPOLIS, IN 46206-6108

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FILING SPECIFICATIONS FOR W-2 REPORTS

What records are optional and which ones are required when filing W-2 magnetic media?

- Code RA – Submitter Record (Required)
- Code RE – Employer Record (Required)
- Code RW – Employee Wage Record (Required)
- Code RO – Employee Wage Record (Optional)
- Code RS – State Record (Required)
- Code RT – Total Record (Required)
- Code RU – Total Record (Optional)
- Code RV – State Total Record (Optional)
- Code RF – Final Record (Required)

Magnetic Media File Requirements:

Submitter Record (RA) - Identifies the organization submitting the file.

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery.

Employer Record (RE) - Identifies the employer whose employee wage and tax information is being reported.

- The first RE Record must follow the RA record.
- Following the last RW/RO/RS Record for the employer, create an RT/RU Record and then create either the:
 - RE Record for the next employer in the submission; or
 - RF Record if this is the last report in the submission.
- When the same employer information applies to multiple RW/RO Records, group them together under a single RE Record. *Unnecessary RE Records can cause serious processing errors or delays.*

Note: Do not create an RE record for an employer that does not have at least one employee with monies to report.

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Employee Wage Records (RW and RO)

- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s). If an RO Record is required for an employee, it must immediately follow that employee's RW Record.
- The RO Record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do NOT complete an RO Record if only blanks and zeros would be entered in positions 3 -512. Write RO Records only for those employees who have RO information to report.

State Record (RS) – The Indiana Supplemental record containing required State and County information for each Indiana employee.

- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all of the State Records for the employee immediately after the related RW or RO Record.
- Do NOT generate this record if only blanks would be entered after the record identifier.

Total Records (RT /RU/RV)

- The RT Record must be generated for each RE Record.
- The RU Record is required if an RO Record is prepared.
- If just one field applies; the entire record must be completed.
- Do NOT complete an RU Record if only zeros would be entered in positions 3 - 512.
- **The new RV State Total Record is an optional record; SSA and IRS do not read or process this information. • Do NOT generate this record if only blanks would be entered after the record identifier.**

Final Record (RF) - Indicates the end of the file. It must be the last data record on the file.

- Must be the last record on the file.
- Must appear only once on each file.

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- Do NOT create a file that contains any data recorded after the RF Record.

Because Indiana follows the same format and guidelines, the RA, the RE and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS and RV records are unique to Indiana.

Each record is 512 characters in length beginning in position 1 and ending in position 512. All files submitted on diskettes or CD's should have a CR/LF at the end of each record. That cannot be included in cartridge files as it would alter the record length.

The RA, RE and RF record specifications are provided in an abbreviated form only to illustrate the information used by the Indiana Department of Revenue. The records may be coded exactly as for the SSA.

CODE RA – TRANSMITTAL RECORD

| RA Position | Field Name | Length | Field Specifications |
|-------------|--------------------------------------|--------|--|
| 1 – 2 | Record Identifier | 2 | Constant “RA” |
| 3 – 11 | Submitter’s EIN | 9 | Enter the EIN. • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 69, 70, 78, 79 or 89. |
| 12 – 19 | Personal Identification Number (PIN) | 8 | Enter the 8 character PIN. |
| 20 – 23 | Software Vendor Code | 4 | Enter the numeric 4-digit Software Vendor Code assigned by the Nat’l Assoc. of Computerized Tax Processors (NACTP). To request a Vendor Code, visit their website at www.nactp.org . Otherwise, fill with blanks. |
| 24 – 28 | Blanks | 5 | Fill with blanks. Reserved for SSA use. |
| 29 | Resub Indicator | 1 | Enter “1” if this is being resubmitted. Otherwise, enter “0”. |
| 30 – 35 | Resub Wage File Identifier (WFID) | 6 | If you entered a “1” in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks. |

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| RA Position | Field Name | Length | Field Specifications |
|-------------|--------------------|--------|---|
| 36 – 37 | Software Code | 2 | Enter 1 of the following codes to indicated the software used to create your file: ‘98’ (In-House Program), ‘99’ (Off-the-Shelf Software) |
| 38 – 94 | Company Name | 57 | Enter name of the company name. Left justify and fill with blanks. |
| 95 – 116 | Location Address | 22 | Enter the company’s location address (Include Attention, Suite, Room Number, etc.) Left justify and fill with blanks. |
| 117 – 138 | Delivery Address | 22 | Enter the company’s delivery address. Left justify and fill with blanks |
| 139 -160 | City | 22 | Enter the company’s city. Left justify and fill with blanks. |
| 161 – 162 | State Abbreviation | 2 | Enter the company’s State Postal Abbreviation. |
| 163 – 167 | ZIP Code | 5 | Enter Company’s Zip Code. For a foreign address, blank fill. |
| 168 – 171 | ZIP Code Extension | 4 | Enter the company’s 4-digit Zip Code extension or fill with blanks. |
| 172 -512 | Not used | 341 | |

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CODE RE – EMPLOYER RECORD

| RE Position | Field Name | Length | Field Specifications |
|-------------|--|--------|--|
| 1 – 2 | Record Identifier | 2 | Constant “RE” |
| 3 – 6 | Tax Year | 4 | Tax Year of Report |
| 7 | Agent Indicator Code | 1 | Enter one of the following codes: ‘1’ = 2678 (Approved by IRS) ‘2’ = Common Paymaster |
| 8 - 16 | Employer/Agent Identification Number (EIN) | 9 | If you enter a code in the Agent Indicator field (position 7), enter your EIN. Otherwise fill with blanks. |
| 17 – 25 | Agent for EIN | 9 | If you entered ‘1’ in Agent Indicator Code (position 7), enter the Employer’s EIN for which you are an agent. |
| 26 | Terminating Business Indicator | 1 | If this is the last tax year that W-2’s will be filed under this EIN, enter ‘1’. Otherwise enter ‘0’ (zero) |
| 27 – 30 | Establishment Number | 4 | For multiple RE Records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter combination of blanks, number or letters. |
| 31 - 39 | Other EIN | 9 | For this tax year, if submitted tax payments under 941, 943 to IRS or W-2 data to SSA and used a different EIN, enter the other EIN. |
| 40 – 96 | Employer’s Name | 57 | Enter the Employer’s name associated with the EIN entered in positions 8-16. Left justify and fill with blanks. |
| 97 – 118 | Location Address | 22 | Suite, Room No. or Blank–Left justify and fill with blanks. |
| 119 – 140 | Street Address | 22 | Left justify and fill with blanks. |

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| RE Position | Field Name | Length | Field Specifications |
|-------------|--------------------|--------|------------------------------------|
| 141 -162 | City | 22 | Left justify and fill with blanks. |
| 163 – 164 | State Abbreviation | 2 | Enter Postal Abbreviation. |
| 165 – 169 | ZIP Code | 5 | Enter Company's ZIP Code |
| 170 – 173 | ZIP Code Extension | 4 | Enter extension or blanks |
| 174 – 512 | Not Used | 339 | |

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CODE RW – EMPLOYEE WAGE RECORD

| RW Position | Field Name | Length | Field Specifications |
|-------------|---------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RW". |
| 3-11 | Social Security Number (SSN) | 9 | Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. If no SSN is available, enter zeros (0). |
| 12-26 | Employee First Name | 15 | Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks. |
| 27-41 | Employee Middle Name or Initial | 15 | If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 42-61 | Employee Last Name | 20 | Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks. |
| 62-65 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks |
| 66-87 | Location Address | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks. |
| 88-109 | Delivery Address | 22 | Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks. |
| 110-131 | City | 22 | Enter the employee's city. Left justify and fill with blanks. |

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| RW Position | Field Name | Length | Field Specifications |
|-------------|---------------------------------------|--------|---|
| 132-133 | State Abbreviation | 2 | Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks. |
| 134-138 | ZIP Code | 5 | Enter the employee's ZIP code. For a foreign address, fill with blanks. |
| 139-142 | ZIP Code Extension | 4 | Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks. |
| 143-147 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 148-170 | Foreign State/ Province | 23 | If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 171-185 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 186-187 | Country Code | 2 | If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G). |
| 188-198 | Wages, Tips and Other Compensation | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |
| 199-209 | Federal Income Tax Withheld | 11 | No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees. |

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| RW Position | Field Name | Length | Field Specifications |
|-------------|------------------------------|--------|--|
| 210-220 | Social Security Wages | 11 | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad). If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. No negative amounts. Right justify and zero fill. |
| 221-231 | Social Security Tax Withheld | 11 | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad). If the Employment Code is not Q (MGQE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero. This amount should not exceed \$6,045.00 for tax year 2007. No negative amounts. Right justify and zero fill. |
| 232-242 | Medicare Wages and Tips | 11 | For years prior to tax year 1983, zero fill for all Employment Codes. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). If the Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. • For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justify and zero fill. |
| 243-253 | Medicare Tax Withheld | 11 | For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). For tax years 1991 – 1993, do not exceed the annual maximum Medicare wage base for the tax year, if the Employment Code is not X (Railroad). No negative amounts. Right justify and zero fill. |

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| RW Position | Field Name | Length | Field Specifications |
|-------------|--|--------|---|
| 254-264 | Social Security Tips | 11 | Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). The sum of this field and Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year (\$97,500 for tax year 2007.) If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. No negative amounts. Right justify and zero fill. |
| 265-275 | Advance Earned Income Credit | 11 | No negative amounts. Right justify and zero fill. |
| 276-286 | Dependent Care Benefits | 11 | No negative amounts. Right justify and zero fill. |
| 287-297 | Deferred Compensation Contributions to Section 401(k) | 11 | No negative amounts. Right justify and zero fill. |
| 298-308 | Deferred Compensation Contributions to Section 403(b) | 11 | No negative amounts. Right justify and zero fill. |
| 309-319 | Deferred Compensation Contributions to Section 408(k)(6) | 11 | No negative amounts. Right justify and zero fill. |
| 320-330 | Deferred Compensation Contributions to Section 457(b) | 11 | No negative amounts. Right justify and zero fill. |

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| RW Position | Field Name | Length | Field Specifications |
|-------------|---|--------|--|
| 331-341 | Deferred Compensation Contributions to Section 501(c)(18)(D) | 11 | No negative amounts. Right justify and zero fill. |
| 342-352 | Military Employee Basic Quarters, Subsistence and Combat Pay | 11 | No negative amounts. Right justify and zero fill. Valid for tax years 1995 – 2001 only. |
| 353-363 | Non-qualified Plan Section 457 Distributions or Contributions | 11 | No negative amounts. Right justify and zero fill. |
| 364-374 | Employer Contributions to a Health Savings Account | 11 | No negative amounts. Right justify and zero fill. |
| 375-385 | Non-qualified Plan Not Section 457 Distributions or Contributions | 11 | No negative amounts. Right justify and zero fill. |
| 386-396 | Nontaxable Combat Pay | 11 | No negative amounts. Right justify and zero fill. |
| 397-407 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 408-418 | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | 11 | No negative amounts. Right justify and zero fill. |
| 419-429 | Income from the Exercise of Nonstatutory Stock Options | 11 | No negative amounts. Right justify and zero fill. |
| 430-512 | Blank | 83 | Fill with blanks. Reserved for SSA use. |

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CODE RO – EMPLOYEE WAGE RECORD

| RO Position | Field Name | Length | Field Specifications |
|-------------|--|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RO" (alphabetic O). |
| 3-11 | Blank | 9 | Fill with blanks. Reserved for SSA use. |
| 12-22 | Allocated Tips | 11 | No negative amounts. Right justify and zero fill. |
| 23-33 | Uncollected Employee Tax on Tips | 11 | Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill. |
| 34-44 | Medical Savings Account | 11 | No negative amounts. Right justify and zero fill. |
| 45-55 | Simple Retirement Account | 11 | No negative amounts. Right justify and zero fill. |
| 56-66 | Qualified Adoption Expenses | 11 | No negative amounts. Right justify and zero fill. |
| 67-77 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 11 | No negative amounts. Right justify and zero fill. |
| 78-88 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | 11 | No negative amounts. Right justify and zero fill. |
| 89-99 | Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 11 | No negative amounts. Right justify and zero fill. |
| 100-274 | Blank | 175 | Fill with blanks. Reserved for SSA use. |
| 275-285 | Wages Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. |
| 286-296 | Commissions Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. |

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| RO Position | Field Name | Length | Field Specifications |
|-------------|---|--------|---|
| 297-307 | Allowances Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. |
| 308-318 | Tips Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. |
| 319-329 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 11 | No negative amounts. Right justify and zero fill. |
| 330-340 | Puerto Rico Tax Withheld | 11 | No negative amounts. Right justify and zero fill. |
| 341-351 | Retirement Fund Annual Contributions | 11 | No negative amounts. Right justify and zero fill. |
| 352-362 | Blank | 11 | Fill with blanks. Reserved for SSA use. |
| 363-373 | Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax | 11 | No negative amounts. Right justify and zero fill. |
| 374-384 | Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld | 11 | No negative amounts. Right justify and zero fill. |
| 385-512 | Blank | 128 | Fill with blanks. Reserved for SSA use |

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CODE RS – STATE RECORD

| RS Position | Field | Length | Field Specifications |
|-------------|------------------------|--------|--|
| 1 – 2 | Record Identifier | 2 | Constant “RS”. |
| 3 – 4 | State Code | 2 | Constant “18”. |
| 5 – 9 | Blank | 5 | Fill with blanks. |
| 10 – 18 | Social Security Number | 9 | Enter the employee’s SSN. If no SSN is available, enter zeros. |
| 19 – 33 | Employee First Name | 15 | Enter the employee’s first name. Left justify and fill with blanks |
| 34 – 48 | Employee Middle Name | 15 | Enter the employee’s middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks. |
| 49 – 68 | Employee Last Name | 20 | Enter the employee’s last name. Left justify and fill with blanks |
| 69 – 72 | Suffix | 4 | If applicable, enter the employee’s alphabetic suffix. Example: Sr., Jr. Left justify and fill with blanks |
| 73 – 94 | Street Address | 22 | Enter employee’s street address. Left justify and fill with blanks. |
| 95 – 116 | Location Address | 22 | Enter the employee’s location address (Suite, Apartment Number, etc.). Leave blank if none. |
| 117 – 138 | City | 22 | Enter the employee’s city. Left justify and fill with blanks. |
| 139 – 140 | State Abbreviation | 2 | Enter the employee’s state. Use Postal Abbreviation. If foreign, fill with blanks. |
| 141 – 145 | Zip Code | 5 | Enter the employee’s zip code. For a foreign address, blank fill. |

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| RS Position | Field | Length | Field Specifications |
|-------------|---------------------------|--------|---|
| 146 – 149 | Zip Code Extension | 4 | Enter the employee's four – digit extension of the Zip Code. If not applicable, fill with blanks. |
| 150 – 154 | Blank | 5 | Fill with blanks |
| 155 – 177 | Foreign Country/ Province | 23 | If applicable, enter the employee's foreign country/province. |
| 178 – 192 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. |
| 193 – 203 | Box 9 - Advanced Fed EIC | 11 | Right justify and zero fill or leave blank. |
| 204 – 273 | Blank | 70 | Fill with blanks. |
| 274 – 275 | State Code | 2 | Constant "18". |
| 276 – 286 | State Taxable Wages | 11 | Right justify and zero fill. |
| 287 – 297 | State Tax Withheld | 9 | Right justify and zero fill. |
| 298 – 306 | Blank | 2 | Fill with blanks. Reserved for IDOR use. |
| 307 – 308 | County Code | 2 | Enter the appropriate county code from Appendix A. |
| 309 – 319 | County Taxable Wages | 11 | Right justify and zero fill. |
| 320 – 330 | County Tax Withheld | 11 | Right justify and zero fill. |
| 331 – 340 | Employer TID | 10 | Employer Taxpayer ID (TID) Does not include the 3 digit location |
| 341 – 343 | Employer TID Location | 3 | Enter 3-digit Employer TID location. |
| 344 – 354 | Box 19b – State Adv. EIC | 11 | Right justify and zero fill or leave blank. |
| 355 – 359 | Box 20b – Adv. EIC ID | 5 | Enter "INADV",if applicable, otherwise leave blank. |

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| RS Position | Field | Length | Field Specifications |
|-------------|-------|--------|--|
| 360 – 512 | Blank | 153 | Fill with blanks. Reserved for IDOR use. |

MULTIPLE RS RECORDS

Some employees may have earnings that are too large to be stored in one RS record. In that case two RS records should be created for that employee dividing the State income and withholding between two records. The second record should follow the first record immediately.

Only one RS record for county tax withheld is required. Indiana Tax returns use the county of residence or work as of January 1st to calculate county tax rates, and the total income and taxes withheld should be entered in the first RS record.

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CODE RT – TOTAL RECORD

| RT Position | Field Name | Length | Field Specifications |
|-------------|------------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RT". |
| 3-9 | Number of RW Records | 7 | Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 10-24 | Wages, Tips and Other Compensation | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 25-39 | Federal Income Tax Withheld | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 40-54 | Social Security Wages | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| 55-69 | Social Security Tax Withheld | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |

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| RT Position | Field Name | Length | Field Specifications |
|-------------|---|--------|---|
| 70-84 | Medicare Wages and Tips | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. Do NOT use this field to report data prior to tax year 1983. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |
| 85-99 | Medicare Tax Withheld | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). |
| 100-114 | Social Security Tips | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). |
| 115-129 | Advance Earned Income Credit | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 130-144 | Dependent Care Benefits | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 145-159 | Deferred Compensation Contributions to Section 401(k) | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

| RT Position | Field Name | Length | Field Specifications |
|-------------|---|--------|---|
| 160-174 | Deferred Compensation Contributions to Section 403(b) | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 175-189 | Deferred Compensation Contributions to Section 408(k)(6) | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 190-204 | Deferred Compensation Contributions to Section 457(b) | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 205-219 | Deferred Compensation Contributions to Section 501(c)(18)(D) | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 220-234 | Military Employee Basic Quarters, Subsistence and Combat Pay | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 235-249 | Non-qualified Plan Section 457 Distributions or Contributions | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 250-264 | Employer Contributions to a Health Savings Account | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill. |
| 265-279 | Non-qualified Plan Not Section 457 Distributions or Contributions | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 280-294 | Nontaxable Combat Pay | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 295-309 | Blank | 15 | Fill with blanks. Reserved for SSA use. |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

| RT Position | Field Name | Length | Field Specifications |
|-------------|---|--------|--|
| 310-324 | Employer Cost of Premiums for Group Term Life Insurance Over \$50,000 | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 325-339 | Income Tax Withheld by Payer of Third-Party Sick Pay | 15 | Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill. |
| 340-354 | Income from the Exercise of Non-statutory Stock Options | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 355-369 | Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 370-384 | Designated Roth Contributions to a Section 401(k) Plan | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 385-399 | Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 400-512 | Blank | 113 | Fill with blanks. Reserved for SSA use. |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

CODE RU – TOTAL RECORD

| RU Position | Field Name | Length | Field Specifications |
|-------------|--|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RU". |
| 3-9 | Number of RO Records | 7 | Enter the total number of RO Records reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 10-24 | Allocated Tips | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 25-39 | Uncollected Employee Tax on Tips | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 40-54 | Medical Savings Account | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 55-69 | Simple Retirement Account | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 70-84 | Qualified Adoption Expenses | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 85-99 | Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000 | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 100-114 | Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000 | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |
| 115-129 | Income Under Section 409A on a Non-qualified Deferred Compensation Plan | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

| RU Position | Field Name | Length | Field Specifications |
|-------------|---|--------|---|
| 130-354 | Blank | 225 | Fill with blanks. Reserved for SSA use. |
| 355-369 | Wages Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 370-384 | Commissions Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 385-399 | Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 400-414 | Tips Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 415-429 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 430-444 | Puerto Rico Tax Withheld | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 445-459 | Retirement Fund Annual Contributions | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only. |
| 460-474 | Total Wages, Tips and Other Compensation | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 475-489 | V.I, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only. |
| 490-512 | Blank | 23 | Fill with blanks. Reserved for SSA use. |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

CODE RV – STATE TOTAL RECORD

| RV Position | Field Name | Length | Field Specifications |
|-------------|---------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RV". |
| 3 – 4 | State Code | 2 | Constant "18". |
| 5 - 17 | Total of RS Record | 13 | Enter the total of the State Record (Code RS) records for this employer ('RE'). |
| 18 – 30 | Total State Tax Withheld | 13 | Enter the total for the State Record (Code RS) State Tax Withheld for this employer (Code RE).. Right justify and zero fill. |
| 31 – 43 | Total County Tax Withheld | 13 | Enter the total for the State Record (Code RS) County Tax Withheld for this employer (Code RE). Right justify and zero fill. |
| 44 – 56 | Box 19b – State Adv. EIC | 13 | Enter the total for the State Record (Code RS) State Adv EIC for this employer (Code RE). Right justify and zero fill or leave blank. |
| 57 - 512 | Blank | 456 | Fill with blanks. |

CODE RF – FINAL RECORD

| RF Position | Field Name | Length | Field Specifications |
|-------------|----------------------|--------|--|
| 1 – 2 | Record Identifier | 2 | Constant "RF" |
| 3 – 7 | Blank | 5 | Fill with blanks. |
| 8 – 16 | Number of RW Records | 9 | Enter the number of RW Records reported in file. Right justify and zero fill. |
| 17 – 512 | Blank | 496 | Fill with blanks |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

APPENDIX A – Indiana County Codes

| | |
|----------------|----------------|
| 01 ADAMS | 47 LAWRENCE |
| 02 ALLEN | 48 MADISON |
| 03 BARTHOLOMEW | 49 MARION |
| 04 BENTON | 50 MARSHALL |
| 05 BLACKFORD | 51 MARTIN |
| 06 BOONE | 52 MIAMI |
| 07 BROWN | 53 MONROE |
| 08 CARROLL | 54 MONTGOMERY |
| 09 CASS | 55 MORGAN |
| 10 CLARK | 56 NEWTON |
| 11 CLAY | 57 NOBLE |
| 12 CLINTON | 58 OHIO |
| 13 CRAWFORD | 59 ORANGE |
| 14 DAVIESS | 60 OWEN |
| 15 DEARBORN | 61 PARKE |
| 16 DECATUR | 62 PERRY |
| 17 DEKALB | 63 PIKE |
| 18 DELAWARE | 64 PORTER |
| 19 DUBOIS | 65 POSEY |
| 20 ELKHART | 66 PULASKI |
| 21 FAYETTE | 67 PUTNAM |
| 22 FLOYD | 68 RANDOLPH |
| 23 FOUNTAIN | 69 RIPLEY |
| 24 FRANKLIN | 70 RUSH |
| 25 FULTON | 71 ST. JOSEPH |
| 26 GIBSON | 72 SCOTT |
| 27 GRANT | 73 SHELBY |
| 28 GREENE | 74 SPENCER |
| 29 HAMILTON | 75 STARKE |
| 30 HANCOCK | 76 STEUBEN |
| 31 HARRISON | 77 SULLIVAN |
| 32 HENDRICKS | 78 SWITZERLAND |
| 33 HENRY | 79 TIPPECANOE |
| 34 HOWARD | 80 TIPTON |
| 35 HUNTINGTON | 81 UNION |
| 36 JACKSON | 82 VANDERBURGH |
| 37 JASPER | 83 VERMILLION |
| 38 JAY | 84 VIGO |
| 39 JEFFERSON | 85 WABASH |
| 40 JENNINGS | 86 WARREN |
| 41 JOHNSON | 87 WARRICK |
| 42 KNOX | 88 WASHINGTON |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

| | |
|--------------|------------|
| 43 KOSCIUSCO | 89 WAYNE |
| 44 LAGRANGE | 90 WELLS |
| 45 LAKE | 91 WHITE |
| 46 LAPORTE | 92 WHITLEY |

APPENDIX B - POSTAL ABBREVIATIONS AND NUMERIC CODES

| | ABBR. | NUM. CODE | | ABBR. | NUM. CODE |
|----------------------|-------|--------------|----------------|-------|--------------|
| ALABAMA | AL | 01 | MONTANA | MT | 30 |
| ALASKA | AK | 02 | NEBRASKA | NE | 31 |
| ARIZONA | AZ | 04 | NEVADA | NV | 32 |
| CALIFORNIA | CA | 06 | NEW HAMPSHIRE | NH | 33 |
| COLORADO | CO | 08 | NEW JERSEY | NJ | 34 |
| CONNECTICUT | CT | 09 | NEW MEXICO | NM | 35 |
| DELAWARE | DE | 10 | NEW YORK | NY | 36 |
| DISTRICT OF COLUMBIA | DC | 11 | NORTH CAROLINA | NC | 37 |
| FLORIDA | FL | 12 | NORTH DAKOTA | ND | 38 |
| GEORGIA | GA | 13 | OHIO | OH | 39 |
| HAWAII | HI | 15 | OKLAHOMA | OK | 40 |
| IDAHO | ID | 16 | OREGON | OR | 41 |
| ILLINOIS | IL | 17 | PENNSYLVANIA | PA | 42 |
| INDIANA | IN | 18 | RHODE ISLAND | RI | 44 |
| IOWA | IA | 19 | SOUTH CAROLINA | SC | 45 |
| KANSAS | KS | 20 | TENNESSEE | TN | 47 |
| KENTUCKY | KY | 21 | TEXAS | TX | 48 |
| LOUISIANA | LA | 22 | UTAH | UT | 49 |
| MAINE | ME | 23 | VERMONT | VT | 50 |
| MARYLAND | MD | 24 | VIRGINIA | VA | 51 |
| MASSACHUSETTS | MA | 25 | WASHINGTON | WA | 53 |
| MICHIGAN | MI | 26 | WEST VIRGINIA | WV | 54 |
| MINNESOTA | MN | 27 | WISCONSIN | WI | 55 |
| MISSISSIPPI | MS | 28 | WYOMING | WY | 56 |
| MISSOURI | MO | 29 | | | |

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

TERRITORIES AND POSSESSIONS

| | |
|--------------------------|----|
| AMERICAN SAMOA | AS |
| CANAL ZONE | CZ |
| FED STATES OF MICRONESIA | FM |
| GUAM | GU |
| MARIANAS ISLANDS | CM |
| MARSHALL ISLANDS | MH |
| PUERTO RICO | PR |
| PALAU | PW |
| VIRGIN ISLANDS | VI |

CANADIAN PROVINCES

| | |
|-----------------------|----|
| ALBERTA | AB |
| BRITISH COLUMBIA | BC |
| MANITOBA | MB |
| NEW BRUNSWICK | NB |
| NEWFOUNDLAND/LABRADOR | NL |
| NORTHWEST TERRITORIES | NT |
| NOVA SCOTIA | NS |
| NUNAVUT | NU |
| ONTARIO | ON |
| PRINCE EDWARD ISLAND | PE |
| PROVINCE OF QUEBEC | QC |
| SASKATCHEWAN | SK |
| YUKON TERRITORY | YT |